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FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA

FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION

YEAR ENDED JUNE 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1999 2 2 1999

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Balance Sheet - All Fund Types and Account Groups, June 30, 1999, With Comparative Totals for June 30, 1998	3 - 4
General Fund Type	
Statement of Revenues, Expenditures, and Changes in Fund Balance, Year Ended June 30, 1999, With Comparative Totals for June 30, 1998	5 - 6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual, Year Ended June 30, 1999, With Comparative Actual Amounts for Year Ended June 30, 1998	7 - 8
Notes to Financial Statements, June 30, 1999	9 - 15
SUPPLEMENTAL INFORMATION	
Schedule of Board of Commissioners' Per Diem, Year Ended June 30, 1999	16
Year 2000 Issue, June 30, 1999, (Unaudited)	17
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	18 - 19
Schedule of Prior Year Findings, Year Ended June 30, 1999	20

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Fire Protection District No. 1
West Feliciana Parish
St. Francisville, Louisiana

We have audited the accompanying general purpose financial statements of

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA

a component unit of West Feliciana Parish Police Jury, as of and for the year ended June 30, 1999. These financial statements are the responsibility of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly in all material respects, the financial position of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 25, 1999 on our consideration of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control over financial reporting and tests of its compliance with certain provisions of laws and regulations.

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information referred to as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

St. Francisville, Louisiana
August 25, 1999

Dyer & Vicknair

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET-
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTAL</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>JUNE 30,</u> <u>1999</u>	<u>JUNE 30,</u> <u>1998</u>
<u>ASSETS AND OTHER</u>				
<u>DEBITS</u>				
<u>ASSETS</u>				
Cash	\$ 57,354		\$ 57,354	\$ 57,470
Investments	1,375,388		1,375,388	1,264,586
Receivables				
Taxes	3,238		3,238	
Intergovern- mental				19,152
Deposits	400		400	400
Fixed assets		\$ 3,197,603	3,197,603	2,922,327
<u>Total assets</u>	1,436,380	3,197,603	4,633,983	4,263,935
<u>OTHER DEBITS</u>	-0-	-0-	-0-	-0-
<u>Total assets</u> <u>and other</u> <u>debits</u>	<u>1,436,380</u>	<u>3,197,603</u>	<u>4,633,983</u>	<u>4,263,935</u>

The accompanying notes are an integral part of this statement.

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 1999</u>	<u>1998</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 254,086		\$ 254,086	\$ 252,081
<u>Total liabilities</u>	<u>254,086</u>		<u>254,086</u>	<u>252,081</u>
<u>EQUITY AND OTHER CREDITS</u>				
Investment in general fixed assets		\$3,197,603	3,197,603	2,922,327
Fund balance Unreserved- undesignated	<u>1,182,294</u>		<u>1,182,294</u>	<u>1,089,527</u>
<u>Total equity and other credits</u>	<u>1,182,294</u>	<u>3,197,603</u>	<u>4,379,897</u>	<u>4,011,854</u>
<u>Total liabilities, equity and other credits</u>	<u>1,436,380</u>	<u>3,197,603</u>	<u>4,633,983</u>	<u>4,263,935</u>

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998

	YEAR ENDED	
	JUNE 30,	
	<u>1999</u>	<u>1998</u>
<u>REVENUES</u>		
Taxes		
Ad valorem	\$ 673,974	\$ 659,918
Intergovernmental		
Fire insurance premium rebate	21,033	19,153
Interest	60,940	57,961
Miscellaneous	2,678	221
	<u>758,624</u>	<u>737,253</u>
 <u>Total revenues</u>		
 <u>EXPENDITURES</u>		
Current		
Awards and appreciation banquet	3,352	3,676
Commissioners' per diem	4,530	4,350
Dues and subscriptions	2,877	2,930
Educational and training	23,325	14,832
Fire prevention and safety	394	2,282
Firefighting supplies	54,040	24,504
Gas, oil and lube	4,269	4,373
Grass cutting	6,580	2,100
Insurance	35,382	37,168
Payroll taxes	3,372	2,423
Pest control	1,440	1,470
Postage	1,109	762
Professional services	19,240	11,992
Publishing and printing	3,139	3,060
Rent	13,485	3,990
Repairs and maintenance - equipment	56,654	60,343
Repairs and maintenance - stations	6,174	3,009
Salaries - Chief	35,360	27,379
Salaries - other	7,871	3,844
Supplies	12,046	8,896
Telephone	8,516	6,449
Travel	526	1,152
Utilities	13,205	14,176
Volunteers' compensation	49,310	27,835
All other	3,429	1,371
Capital outlay	291,463	393,264
	<u>661,088</u>	<u>667,630</u>
 <u>Total expenditures</u>		

(Continued)

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998
(Continued)

	YEAR ENDED JUNE 30,	
	1999	1998
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	\$ 97,536	\$ 69,623
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in (out)		
Consolidated Waterworks District No. 13	(4,769)	
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</u>	92,767	69,623
<u>FUND BALANCES, beginning</u>	1,089,527	1,019,904
<u>FUND BALANCES, ending</u>	1,182,294	1,089,527

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998

	<u>YEAR ENDED JUNE 30,</u>		<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1998</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Taxes				
Ad valorem	\$ 673,975	\$ 673,974	\$ (1)	\$659,918
Intergovernmental				
Fire insurance				
premium rebate	20,000	21,033	1,033	19,153
Interest	64,000	60,940	(3,060)	57,961
Miscellaneous	750	2,678	1,928	221
<u>Total revenues</u>	<u>758,725</u>	<u>758,624</u>	<u>(101)</u>	<u>737,253</u>
<u>EXPENDITURES</u>				
Current				
Awards and				
appreciation				
banquet	3,825	3,352	473	3,676
Commissioners'				
per diem	5,040	4,530	510	4,350
Dues and				
subscriptions	2,185	2,877	(692)	2,930
Educational and				
training	17,500	23,325	(5,825)	14,832
Fire prevention				
and safety	2,700	394	2,306	2,282
Firefighting				
supplies	45,000	54,040	(9,040)	24,504
Gas, oil and lube	4,800	4,269	531	4,373
Grass cutting	6,580	6,580	-0-	2,100
Insurance	35,000	35,382	(382)	34,000
Payroll taxes	3,300	3,372	(72)	2,423
Pest Control	1,550	1,440	110	1,470
Postage	625	1,109	(484)	762
Professional				
services	18,500	19,240	(740)	11,992
Publishing and				
printing	3,820	3,139	681	3,060
Rent	12,000	13,485	(1,485)	3,990
Repairs and				
maintenance -				
equipment	57,200	56,654	546	60,343

(Continued)

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1999
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998
(Continued)

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1998
	1999			1998
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
Repairs and maintenance - stations	\$ 11,000	\$ 6,174	\$ 4,826	\$ 3,009
Salaries - Chief	35,343	35,360	(17)	27,379
Salaries - other	7,080	7,871	(791)	3,844
Supplies	13,000	12,046	954	8,896
Travel	100	526	(426)	1,152
Telephone	7,500	8,516	(1,016)	6,449
Utilities	16,640	13,205	3,435	14,176
Volunteers' compensation	53,000	49,310	3,690	27,835
All other	51	3,429	3,378	1,371
Capital outlay	300,000	291,463	8,537	393,264
<u>Total expenditures</u>	<u>664,338</u>	<u>661,088</u>	<u>3,250</u>	<u>667,630</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	94,387	97,536	3,149	69,623
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
Consolidated Waterworks No. 13		(4,769)	(4,769)	-0-
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</u>	94,387	92,767	(1,620)	69,623
<u>FUND BALANCES, beginning</u>	<u>1,135,869</u>	<u>1,089,527</u>	<u>(46,342)</u>	<u>1,019,904</u>
<u>FUND BALANCES, ending</u>	<u>1,230,256</u>	<u>1,182,294</u>	<u>47,962</u>	<u>1,089,527</u>

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

INTRODUCTION

The Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, was created by the West Feliciana Parish Police Jury in 1986.

As provided by Louisiana Revised Statute 40:1496, the fire protection district is governed by seven commissioners who are resident property taxpayers of the district. These seven commissioners are referred to as the Board of Commissioners. The seven members are appointed by the parish governing authority. The members so appointed elect the chairman of the board. Four (4) of the members serve terms until December 31, 1999. Three (3) of the members serve terms until December 31, 2000. Thereafter, each member serves terms of two (2) years. Vacancies are filled by the parish police jury.

Fire protection districts are created for the purpose of acquiring, maintaining, and operating buildings, machinery, equipment, water tanks, and any other such things necessary to provide fire prevention and control of the property within the district's limits.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying general purpose financial statements of the Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999
(Continued)

Governmental Accounting Standards Board No. 14 established criteria for determining which component units should be considered part of the West Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and (a) the ability of the police jury to impose its will on that organization and/or (b) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

Because the police jury meets criteria (1) above, Fire Protection District No. 1 is determined to be a component unit of West Feliciana Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The fire district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999
(Continued)

legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the fire district are classified as governmental funds. Governmental funds account for the fire district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. The fund presented in the financial statements is described as follows:

General Fund

The general fund is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues:

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999
(Continued)

each year, and become delinquent on December 31. The taxes are usually collected in December, January and February of the current year.

Fire insurance premium rebate is recorded when the fire district is entitled to the funds.

Interest income is recorded when earned.

Substantially all other revenues are recorded when they become measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

E. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at amortized cost which approximates market.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999
(Continued)

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. Compensated Absences and Pension Plan

The Board has adopted no formal vacation and leave time policy and does not contribute to a pension plan.

I. Receivables

Substantially all amounts presented are expected to be collected within one year. All amounts known to be uncollectible have been charged off.

J. Memorandum Only - Total Columns

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the fire district's financial position and operations.

Note #2: LEGAL COMPLIANCE - BUDGET

The fire chief directs the preparation of the proposed budget annually and submits it to the board. The proposed budget shows the estimated fund balance at the beginning of the year, estimated revenues itemized by source, recommended expenditures and the estimated fund balance at the end of year.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999
(Continued)

Since the expenditures in the current year budget exceeded \$250,000, the public was required to participate in the budget preparation. A summary of the proposed budget, along with the public hearing details and availability of the proposed budget for public inspection, were advertised in the official journal of West Feliciana Parish at least ten days prior to the date of the public hearing. After the public hearing was held, the budget was formally adopted at a regular board meeting. A summary of the adopted budget was published in the official journal.

Formal budget integration is employed as a management control device during the year.

Budgetary amendments require the approval of the board.

All budgetary appropriations lapse at the end of each fiscal year.

Budgetary amounts included in the accompanying financial statements reflect the original adopted budget and subsequent amendments.

Note #3: CASH

At June 30, 1999, the district has cash (book balances) totaling \$57,354. This total is comprised of \$778 in non-interest bearing demand deposits and \$56,576 in interest bearing demand deposits. These deposits are stated at cost, which approximates market.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1999, the district has \$77,658 in deposits (collected bank balances). This entire balance is covered by federal depository insurance.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999
 (Continued)

Note #4: INVESTMENTS

Investments at June 30, 1999, are all United States Treasury bills purchased through the fiscal agents in the name of Fire Protection District No. 1, West Feliciana Parish, Louisiana. The treasury bills are secured from risk by the United States government, Category 1 in applying the credit risk of GASB Codification Section I50.164

At June 30, 1999, the investments' amortized cost and market value are \$1,375,388, and \$1,377,000, respectively.

Note #5: RECEIVABLES

Receivables at June 30, 1999 consist of ad valorem taxes.

Note #6: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in the general fixed assets follows:

<u>Description</u>	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1999</u>
Land	\$ 40,782			\$ 40,782
Buildings	753,825	\$ 4,500		758,325
Vehicles	1,407,899	125,187	\$ 16,188	1,516,898
Equipment	719,822	161,776		881,598
<u>Totals</u>	<u>2,922,328</u>	<u>291,463</u>	<u>\$ 16,188</u>	<u>3,197,603</u>

Note #7: LEVIED TAXES

For the year ended June 30, 1999, taxes of 2.35 mills were levied on property in Fire Protection District No. 1 of West Feliciana Parish and were dedicated to the operations and maintenance of the Fire District.

Note #8: BOARD OF COMMISSIONERS' PER DIEM

The Board of Commissioners are paid a per diem of \$30 for attending a board meeting.

The total amount of per diem for the period ended June 30, 1999, was \$4,530.

SUPPLEMENTAL INFORMATION

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF BOARD OF COMMISSIONERS' PER DIEM
YEAR ENDED JUNE 30, 1999

Joy Blackmore	\$ 720
Ronnie Bourgeois	600
Tobias P. Ford, Jr.	630
Geneva Landrum	630
Lucy Plettinger	630
Lane Smith	690
Curtis Wilson	<u>630</u>
<u>Total</u>	<u>4,530</u>

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
YEAR 2000 ISSUE
JUNE 30, 1999
(Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the Board's operations as early as 1999.

At present the Board owns a communication system that has been tested and believed to be year 2000 compliant. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.

DYER & VICKNAIR

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Commissioners
Fire Protection District No. 1
West Feliciana Parish
St. Francisville, Louisiana

We have audited the general purpose financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, a component unit of West Feliciana Parish Police Jury, St. Francisville, Louisiana for the year ended June 30, 1999, and have issued our report thereon dated August 25, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's, general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

There was one comment related to compliance noted in the audit for the year ended June 30, 1998. This comment is addressed in the accompanying Schedule of Prior Year Findings.

This report is intended for the use of management and the State of Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. By provision of state law, this report is a public document and it has been distributed to appropriate public officials.

St. Francisville, LA
August 25, 1999

Dyer & Vicknair

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 1999

A noncompliance with public bid laws was noted in the audit for the year ended June 30, 1998. The Board put procedures in place and complied with the public bid law in the year ended June 30, 1999.